

## ABSTRACT OF THE DISCLOSURE

An insulating film (2) is formed on a semiconductor substrate (1) formed of silicon carbide. A contact hole (3) is formed in the insulating film (2) to expose a part of the upper surface of the semiconductor substrate (1). Then, nickel (Ni) (4') is formed above the semiconductor substrate (1). Subsequently, the semiconductor substrate (1) is subjected to a heat treatment, whereby the contact portion of nickel (4') chemically bonds with the semiconductor substrate (1) to become an alloy layer (4) of silicon carbide and nickel. Nickel (4') on the insulating film (2) is selectively removed by etching liquid for dissolving the nickel.